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By Hand

The Honorable Prudence Carter Beatty
United States Bankruptcy Court
One Bowling Green
New York, New York 10004

Re: O'Donnell v. Internal Revenue Service et al. Case No. 09-01486

Dear Judge Beatty,

I have just been informed by my colleagues at the New York State Department of Taxation and at the United States Attorney's Office that the order I submitted mistakenly closed the above adversary proceeding, rather than just entering a default judgment against the State of New Jersey. My colleagues are correct of course, and I apologize for the mistake.

Enclosed please find an Amended Judgement that deletes all references to closing the adversary proceeding, so that the Debtor can continue its actions against the State of New York and the Internal Revenue Service.

Respectfully Submitted,



Mark Frankel